Bus. Adm.

INDEX

ARTICLES

Subject	*Author*	*Page*
Accounting Exchange, The		
Accounting Equation, The	D. J. Pilcher	294
Distortion in Ordinary Turnover Rates	Arthur H. Doyle	139
Evaluation of a Certain Type of Property	Raymond Garner	70
Grading C.P.A. Papers	E. L. Kohler	67
Premature Retirement of Bonds	E. L. Sandberg	69
Problem on the Admission of a Partner, A	R. B. Cowin	137
Solution to Problem—Premier Corporation	E. L. Kohler	142
Two C.P.A. Problems	E. L. Kohler	296
Accounting Instruction in France	Max J. Wasserman	268
Accounting Problems of the Depression	W. A. Paton	258
Accounting Procedures for Universities and Colleges	Lloyd Morey	54
Appreciation and the Statutes	Melvin O. Lundahl	189
Budgetary Control, General Motors	F. G. Donner	22
Budgetary Control Problem, The Relation of Cost Accounting to	Arthur W. Hanson	34
Budgetary Procedure as a means of Administrative Control	E. L. Theiss	11
Business Partnerships in France before 1807	Stanley E. Howard	242
Capital and Revenue Profits and Losses	R. R. Thompson	153
Capital and Surplus	A. C. Littleton	290
Check-List of Early Bookkeeping Texts, A	H. R. Hatfield and A. C. Littleton	194
Constitution of the American Association of University Instructors in Accounting		79
Controlling Accounts	H. F. Taggart	182
Convention Report		75
Costs of Medical Care, The	C. Rufus Rorem	38
Cost Research in the Field of Distribution	H. J. Ostlund	48
Council on Accounting Research, A	Howard C. Greer	176
Earnings Statements in Periods of Prosperity and Depression	John J. Reighard	107
Editorials—		
Investor and Financial Statements, The		214
Public Utility Holding Company, The		301
Fable, A	Henry R. Hatfield	175
Graduate Study in Accounting, A Program for	Jacob B. Taylor	42
Legal and Economic Concepts of the Balance Sheet in Germany	W. Weigmann	103
Legal Aspects of Stock Rights	L. L. Briggs	122
Needed: A Research Plan for Accountancy	E. L. Kohler	1
Profits and Surplus Available for Dividends	Perry Mason	61
Property Dividends and Law	L. L. Briggs	169
Public Rules for Private Accounting in France 1673 and 1807	Stanley E. Howard	91

Subject	*Author*	*Page*
Rescission of Dividends	L. L. Briggs	233
Stabilized Appreciation	Henry W. Sweeney	115
Stock Yields, Stock Dividends, and Inflation	Gabriel A. D. Preinreich	273
University Notes	E. A. Heilman	90
		151
		232
		320
What of the Appraiser?	Lyle H. Olson	207

CONTRIBUTORS OF ARTICLES

Contributor	*Page*	*Contributor*	*Page*
Briggs, L. L.	122, 169, 233	Olson, Lyle H.	207
Cowin, R. B.	137	Ostlund, H. J.	48
Donner, F. G.	22	Paton, W. A.	258
Doyle, Arthur H.	139	Pilcher, D. G.	294
Garner, Raymond	70	Preinreich, Gabriel	273
Greer, Howard C.	176	Reighard, John J.	107
Hanson, A. W.	34	Rorem, C. Rufus	38
Hatfield, Henry Rand	175, 194	Sandberg, E. L.	69
Heilman, E. A.	90, 151, 232, 320	Sweeney, Henry W.	115
Howard, Stanley E.	91, 242	Taggart, H. F.	182
Kohler, E. L.	1, 67, 142, 214, 296, 301	Taylor, Jacob B.	42
Littleton, A. C.	194, 290	Theiss, E. L.	11
Lundahl, Melvin O.	189	Thompson, R. R.	158
Mason, Perry	61	Wasserman, Max J.	268
Morey, Lloyd	54	Weigmann, W.	108

BOOK REVIEWS

Title	*Author*	*Reviewer*	*Page*
Accountants' Index—Third Supplement	American Institute of Accountants	T. H. Sanders	310
Accounting for Savings, Building and Loan Associations—Vol. I	J. R. B. Byers	Arthur W. Hanson	219
Accounting Principles	J. O. McKinsey	Philip H. Hensel	81
Accounting Problems: Intermediate	Charles F. Rittenhouse and Atlee L. Percy	William S. Krebs	87
America Weighs Her Gold	John Henry Rogers	E. A. Kincaid	222
Applied Accounting Principles	Emmett R. Sandford	Waldo Specthrie	226
Banking Concentration in the United States	J. S. Lawrence	E. A. Kincaid	81
Banking Structure of the Seventh Federal Reserve District	Bureau of Business Research, University of Illinois	Virgil Willit	86
Bookkeeping and Accounting	J. O. McKinsey	R. S. Willcox	146
Bookkeeping and Accounting for Rural Schools	M. E. Studebaker	L. L. Briggs	218

Title	*Author*	*Reviewer*	*Page*
Branch, Group and Chain Banking	Gaines Thompson	Robert Weidenhammer	230
Business Law	Dwight O. Pomeroy	M. E. Pike	88
Business Machines	Perley Morse	Willard J. Graham	221
Business Statistics	J. R. Riggleman and I. N. Frisbee	Carl N. Schmalz	312
Business Statistics	Joseph L. Snider	R. C. Fletcher	312
Cases on American Business Law	A. B. Frey	E. R. Dillavou	309
C-D Machine Correlation Chart	Edward E. Cureton and Jock W. Dunlap	T. H. Brown	315
Concentration of Control in American Industry	Harry W. Laidler	Carl E. Allen	219
Corporation Finance	Arthur S. Dewing	Virgil Willit	86
Credit Manual of Commercial Laws with Diary, 1932	National Association of Credit Men	Geo. E. Bennett	314
Cultural Significance of Accountants, The	DR Scott	G. E. Lukas	80
		Hermann C. Miller	147
Demonstration of Ratio Analysis, A	Bureau of Business Research, University of Illinois	D. S. Bolon	310
Dual System of Stabilization	J. Taylor Peddie	J. Franklin Ebersole	308
Economic Problems of Modern Life	S. Howard Patterson and Carl W. H. Scholz	Wyman P. Fiske	221
Economics in the Twentieth Century	Theo. Suranyi-Unger	R. S. Meriam	146
Encyclopedia of Banking and Finance	Glenn G. Munn	Arthur W. Hanson	81
Ethics of a Profession, The	A. P. Richardson	George E. Bennett	87
Fall of Prices, The	John A. Todd	Virgil Willit	224
Federal Fund Market, The	Bernice C. Turner	Virgil Willit	86
Financial Plan of Department Stores	A. H. Winakor	C. N. Schmalz	84
Financial Plan of Electric Light and Power Companies	Bureau of Business Research, University of Illinois	Gertrude Glidden	87
Financial Problems of Installment Selling	Otto C. Lorenz and H. M. Mott-Smith	T. H. Brown	315
Forecasting Business Cycles	Warren M. Persons	R. C. Fletcher	88
Gold, Credit and Unemployment	G. D. H. Cole	E. A. Kincaid	145
Greenbacks and Resumption of Specie Payments, The	Don C. Barrett	E. A. Kincaid	148
Grundlagen der Selbstkostenrechnung und Preispolitik	E. Schmalenbach	Robert Weidenhammer	85

Title	*Author*	*Reviewer*	*Page*
High and Low Financiers	Watson Washburn and Edmund S. DeLong	Robert Weidenhammer	306
Holding Company, The	James C. Bonbright and Gardner C. Means	E. A. Kincaid	316
Income Tax Accounting	J. F. Sherwood	James V. Toner	312
Intermediate Accounting	Harry Altschuler	Wayne F. Gibbs	311
Interpretations	Walter Lippmann	T. H. Sanders	317
Introduction to Accounting	Dallas S. Bolon and George W. Eckelberry	W. Mason Smith	226
Introduction to Principles of Accounting	H. A. Finney	F. H. Elwell	309
Introductory Cost Accounting	C. M. Gillespie	Wayne F. Gibbs	311
Kaulkulation und Kostengestaltung	Erich Kosiol	Robert Weidenhammer	85
Laboratory Handbook of Statistical Methods	T. H. Brown	R. C. Fletcher	229
Law for Laymen	Harold Dudley Greeley	John C. Teevan	217
Leaders and Periods in American Finance	Theodore J. Grayson	E. A. Kincaid	317
Monthly and Yearly Standards of Performance for Department Stores	E. H. Gault	C. N. Schmalz	84
New York Laws Affecting Business Corporations	U. S. Corporation Co.	Geo. E. Bennett	86, 314
Notleidende Unternehmung, Die	Fritz Fleege-Althoff	Robert Weidenhammer	88
Operating and Earning Power Ratios of Gas Companies	Bureau of Business Research, University of Illinois	Gertrude Glidden	87
Organized Commodity Markets	S. E. Huebner, Editor	C. N. Schmalz	84
Performance of Department Stores	Edgar H. Gault	Carl N. Schmalz	313
Pound Sterling, The	A. E. Feavearyear	E. A. Kincaid	228
Principles of Auditing	E. L. Kohler and Paul W. Pettengill	Arthur W. Hanson	220
Problems in Business Statistics	T. H. Brown	R. C. Fletcher	229
Problems in Cost Accounting	Howard C. Greer and Russell S. Willcox	T. H. Sanders	225
Real Estate Valuation	F. M. Babcock	F. DeW. Washburn	314
Real Property Leases and the Federal Income Tax	Hubert F. Taggart	F. DeW. Washburn	220
Reorganization of the Financial Administration of the Dominican Republic, The	Taylor G. Addison	Lloyd Morey	224
Rural Banking Reform	C. W. Collins	Robert Weidenhammer	230

Title	*Author*	*Reviewer*	*Page*
Story of Uncle Sam's Money, The	W. O. Woods	Carl E. Allen	308
Wage Payment Plans that Reduced Production Costs	Hugo Diemer	T. H. Sanders	306
What the Figures Mean	Spencer B. Meredith	D. S. Bolon	227
World's Economic Crisis, The	Sir Arthur Salter	E. A. Kincaid	318